



RECORDATION NO. 20958-AB FILED 17
JAN 7 '98 9-58AM

DJJ Transportation Services, Inc.
a subsidiary of
The David J. Joseph Company

January 2, 1998

Mr. Vernon Williams
Recordations Unit
Surface Transportation Board
1925 K Street, N.W.
Washington, DC 20423-0001

Dear Mr. Williams:

Enclosed is an original and one copy of the Memorandum of Options, Rights of First Refusal and Remarketing Rights and of the Memorandum of Assignment and Assumption Agreement both dated December 19, 1997 between the following parties:

Seller: DJJ Transportation Services, Inc.
300 Pike Street
Cincinnati, Ohio 45202

Buyer: Star Bank, N.A.
425 Walnut Street
Cincinnati, OH 45201

Please see the Schedule I's attached hereto, for the Equipment involved in these transactions.

The lease to which these documents are connected is recorded under Recordation No. 20958.

Please file these agreements as secondary documents. The amount of \$48.00 is included in the enclosed check.

Sincerely,

THE DAVID J. JOSEPH COMPANY

Shelley B. Bacon

Shelley B. Bacon
Contract Assistant

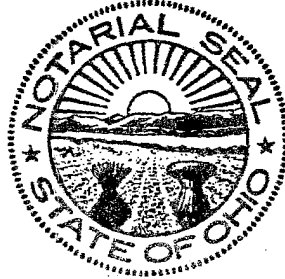
Enclosures

RECEIVED
SURFACE TRANSPORTATION
BOARD
JAN 7 9 58 AM '98

CERTIFICATE

The undersigned, Shelley B. Bacon notary public in and for the County of Hamilton, State of Ohio, hereby certifies that the copy of the document attached hereto has been compared with the original and that the undersigned has found the copy to be complete and identical in all respects to the original document.

Shelley B. Bacon
Notary Public



SHELLEY B. BACON
Notary Public, State of Ohio
My Commission Expires July 22, 2002

JAN 7 '98

9-58AM

**MEMORANDUM OF
ASSIGNMENT AND ASSUMPTION AGREEMENT**

This Memorandum of Assignment and Assumption Agreement ("Assignment Agreement") made and entered into as of December 19, 1997, by and between **DJJ TRANSPORTATION SERVICES, INC.**, a Delaware Corporation ("Assignor") and **STAR BANK, N.A.**, a national banking association ("Assignee").

WITNESSETH:

1. Assignor has agreed to assign to Assignee that certain lease agreement dated September 15, 1997, between Assignor, as Lessor, and Soo Line Railroad Company, as Lessee, (the "Lease"), for one hundred five (105) railcars bearing the railroad reporting markings set forth on Schedule I.
2. This Assignment Agreement shall be effective as of the date first set forth hereinabove and shall be subject to the Lease Term, as defined in the Lease.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed and sealed by their respective corporate officers as of the date and year first above written.

DJJ TRANSPORTATION SERVICES, INC.

By: 

Name: Douglas F. McMillan

Title: President

STAR BANK, N.A.

By: 

Name: LynnAnne Rose

Title: Vice President

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

On this 19th day of December, 1997, before me the subscriber, Shelley B. Bacon, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within Douglas F. McMillan, to me personally known, who stated and acknowledged that he is the President of DJJ Transportation Services, Inc., a Delaware corporation, and duly authorized by authority of the Board of Directors or By-laws of said corporation in his capacity as such officer to execute and acknowledge this Memorandum of Assignment and Assumption Agreement for and in the name and on behalf of said corporation and further stated and acknowledged that he has so signed, executed and delivered this Memorandum of Assignment and Assumption Agreement as the free and voluntary act and deed of said corporation, for the consideration, uses and purposes therein mentioned and set forth and desired that the same might be recorded as such.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal this 19th day of December, 1997.

Shelley B. Bacon
(Notary Signature)

My commission expires:

July 22, 2002

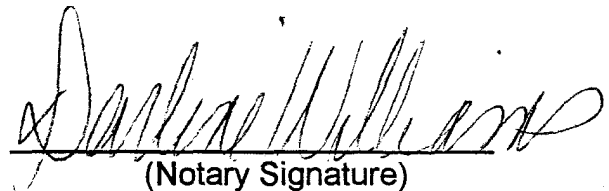


SHELLEY B. BACON
Notary Public, State of Ohio
My Commission Expires July 22, 2002

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

On this 19th day of December, 1997, before me the subscriber,
_____, a Notary Public, duly commissioned, qualified
and acting, within and for said County and State, appeared in person the within
named LynnAnne Rose to me personally known, who stated and acknowledged
that she is the Vice President of Star Bank, N.A., a national banking association,
and duly authorized by authority of the Board of Directors or By-laws of said
corporation in her capacity as such officer to execute and acknowledge this
Memorandum of Assignment and Assumption Agreement for and in the name
and on behalf of said corporation and further stated and acknowledged that she
has so signed, executed and delivered this Memorandum of Assignment and
Assumption Agreement as the free and voluntary act and deed of said
corporation, for the consideration, uses and purposes therein mentioned and set
forth and desired that the same might be recorded as such.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal
this 19th day of December, 1997.


(Notary Signature)

My commission expires:

DARLENE WILLIAMS
Notary Public, State of Ohio
My Commission Expires March 16, 1999

**SCHEDULE I
TO**

MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT

CARS: One hundred five (105) 100-ton, 4,000 cubic foot capacity, open top hopper railcars bearing reporting marks as follows:

DJJX 732	DJJX 801	DJJX 862	DJJX 890
DJJX 733	DJJX 802	DJJX 863	DJJX 891
DJJX 765	DJJX 803	DJJX 864	DJJX 892
DJJX 766	DJJX 804	DJJX 865	DJJX 893
DJJX 767	DJJX 805	DJJX 866	DJJX 894
DJJX 768	DJJX 806	DJJX 867	DJJX 895
DJJX 769	DJJX 807	DJJX 868	DJJX 896
DJJX 770	DJJX 808	DJJX 869	DJJX 897
DJJX 771	DJJX 809	DJJX 870	DJJX 898
DJJX 773	DJJX 843	DJJX 871	DJJX 899
DJJX 775	DJJX 844	DJJX 872	DJJX 900
DJJX 776	DJJX 845	DJJX 873	DJJX 901
DJJX 777	DJJX 846	DJJX 874	DJJX 902
DJJX 781	DJJX 847	DJJX 875	DJJX 903
DJJX 783	DJJX 848	DJJX 876	DJJX 904
DJJX 784	DJJX 849	DJJX 877	DJJX 905
DJJX 785	DJJX 850	DJJX 878	DJJX 906
DJJX 786	DJJX 851	DJJX 879	DJJX 907
DJJX 787	DJJX 852	DJJX 880	DJJX 908
DJJX 788	DJJX 853	DJJX 881	DJJX 909
DJJX 789	DJJX 854	DJJX 882	
DJJX 790	DJJX 855	DJJX 883	
DJJX 794	DJJX 856	DJJX 884	
DJJX 795	DJJX 857	DJJX 885	
DJJX 796	DJJX 858	DJJX 886	
DJJX 797	DJJX 859	DJJX 887	
DJJX 798	DJJX 860	DJJX 888	
DJJX 799	DJJX 861	DJJX 889	
DJJX 800			

LEASE: Dated September 15, 1997 between Soo Line Railroad Company and DJJ Transportation Services, Inc.